

The movants have complied with NECivR 7.1(i). The defendants refuse to consent to the proposed telephonic depositions and will not stipulate to a confidentiality order as to the requested production of their tax returns.

Plaintiffs' responses to the motions for protective order (Filings 100, 101 & 104), while persuasive on the issue of telephonic depositions, do not address the defendants' objections to plaintiffs' unquestionably overbroad requests for "all tax returns prepared by you or on your behalf." Nor have plaintiffs satisfactorily responded to the defendants' objections based on the relevance of defendants' tax returns. Having carefully reviewed the materials submitted by the parties,

IT IS ORDERED:

1. Plaintiffs' motion for leave to conduct telephonic depositions of Sunsong America and Shangli Jin Xin (Filing 99) is granted. The court may impose monetary or other sanctions against any party who fails or refuses to participate in a properly-noticed telephonic deposition.

2. Sunsong America's motion for protective order (#97) is granted in part, and denied in part. Plaintiffs may conduct a telephonic deposition of Sunsong America, Inc. pursuant to Fed. R. Civ. P. 30(b)(6). The motion for protective order is granted as to plaintiffs' request for all tax returns prepared by Sunsong America or on behalf of Sunsong America.

3. Shangli Jin Xin's motion for protective order (#103) is granted in part, and denied in part. Plaintiffs may conduct a telephonic deposition of Shangli Jin Xin Export Fireworks Factory, Inc. pursuant to Fed. R. Civ. P. 30(b)(6). The motion for protective order is granted as to plaintiffs' request for all tax returns prepared by Shangli Jin Xin or on behalf of Shangli Jin Xin.

DATED September 22, 2005.

BY THE COURT:

**s/ F.A. Gossett
United States Magistrate Judge**